

**EXHIBIT 3: DECLARATION OF JOHN NAGLICK REGARDING BOOKS AND
RECORDS CLAIMS**

**IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

-----X	:	
	:	Chapter 9
IN RE	:	
	:	Case No. 13-53846
CITY OF DETROIT, MICHIGAN,	:	
	:	Hon. Thomas J. Tucker
DEBTOR	:	
-----X	:	

**DECLARATION OF JOHN NAGLICK IN SUPPORT OF DEBTOR'S SIXTEENTH
OMNIBUS OBJECTION TO CERTAIN CLAIMS**

(Books and Records Claims)

I, John Naglick, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge, information and belief:

1. I am a Finance Director with the City of Detroit. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

2. The City's ongoing claims reconciliation process involves the collective effort of a team of employees assembled from personnel specifically familiar with the operations and liabilities of the City. This team works together and in conjunction with City's counsel, the City's financial advisor, and the City's claims agent, to review proofs of claim filed against the City (each, a "Claim" and collectively, the "Claims").

3. In connection with the preparation of the Sixteenth Omnibus Objection to Certain Claims (Books and Records Claims) (the "Sixteenth Omnibus Objection"), the City and its financial professionals reviewed the claims at issue, as described on Exhibit 2 of the Sixteenth Omnibus Objection. I have also personally reviewed the Sixteenth Omnibus Objection and the exhibits attached thereto. Accordingly, I am familiar with the information contained therein.

4. City employees, working with certain of the City's professionals, compared each of the claims listed in Exhibit 2 of the Sixteenth Omnibus Objection (the "Books and Records Claims") to the following City data sources in order to determine whether such claim may be valid and outstanding: the City's Vendor Database, the City's accounts payable records, the City's disbursement records, and the City's lists of active and retired employees (collectively, the "Data Sources"). The Data Sources are made at or near the time of the matters set forth in such records, by or from information transmitted by a person with knowledge of those matters, and were made and kept in the course of the regularly conducted activities of the City.

5. After comparing each of the Books and Records Claims to the Data Sources, the City believes that they are inconsistent with the City's books and records, or that the City does not have any liability on account of the claims as set forth in Exhibit 2. The Books and Records Claims should be modified to the amount shown on Exhibit 2.

[SIGNATURE PAGE FOLLOWS]

6. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge and belief.

Dated: April 23, 2015

By: /s/ 
John Naglick